

CHAPTER 7

FEDERAL FINANCIAL ASSISTANCE

SCOPE

Federal financial assistance is defined as assistance provided by a federal agency in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance, or direct appropriations. Federal assistance can come directly to a State agency from an agency of the federal government or as a subprogram through another State agency (pass-through agency).

This chapter includes some of the general requirements relating to federal financial assistance programs. Because of the many different types and varied purposes of federal programs, it is not possible to provide all-inclusive instructions for in this manual. Detailed requirements and regulations for federal assistance are included in various publications and websites.

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7.1 FEDERAL STATUTORY AUTHORITY

- U. S. Office of Management and Budget (OMB): Circular A-87 Cost Principles for State, Local and Indian Tribal Governments
- OMB Circular A-102 - Grants and Cooperative Agreements With State and Local Governments (administrative requirements, includes Grant Management “Common Rule”)
- Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations
- Circular A-133 Compliance Supplement

These and other useful OMB publications can be found at www.whitehouse.gov/omb/circulars.

The Catalog of Federal Domestic Assistance (CFDA), which includes a complete listing of federal programs, is available at www.cfda.gov.

Specific regulations for individual programs are updated regularly in the Federal Register and the Code of Federal Regulations (CFR) at www.gpoaccess.gov/nara. The Cash Management Improvement Act of 1990 (CMIA), which defines the rules and procedures for efficient federal-state funds transfers, is detailed in 31 CFR Part 205.

7.2 INTERNAL CONTROLS

7.2.1 Compliance Controls

As a recipient of federal financial assistance, the agency is required to maintain internal control over federal programs to provide reasonable assurance that each federal program is managed in compliance with laws, regulations, and the provisions of contracts or program agreements that could have a material effect on the federal programs.

7.2.2 Cash Management Controls

Controls should be sufficient to minimize the time between disbursing federal program funds and requesting reimbursement from the federal government. If the program is listed as

regulated by the CMIA, other regulations apply to prevent states from drawing federal funds prematurely.

7.2.3 General Internal Controls

Controls over receipt, accounting, and expending federal funds should be assessed regularly and control activities established in a similar manner as non-federal funds. This topic is addressed in several other chapters in this publication.

7.3 ACCOUNTING THEORY AND PROCESSES

7.3.1 Cash vs. Accrual Accounting

For the present time, unless an agency utilizes the accrual basis of accounting for federal reporting, all federal revenues will be recorded on the cash basis; i.e., when received by the State agency into the project. State sub-recipient agencies must use the same basis of accounting as the granting agency.

7.3.2 Other Accounting Issues

See Chapter 1, Accounting Systems and Processes, for other accounting issues relating to federal programs.

7.3.3 Identification of Federal Funds

Agencies receiving federal financial assistance are required to identify within the agency's records all federal awards received and expended, maintained separately for each federal program. Each program should be identified by the CFDA number and title, the award number and year, the name of the federal agency awarding the program, and the name of any pass-through entity, whether state or non-state, as applicable. If sub-programs are awarded, this information must be included in the sub-program contract.

7.3.4 Accounting Requirements

In order to more easily facilitate accounting for federal funds and the retrieval of required reports and information, all federal financial assistance received and expended by State agencies will be accounted for in the ENCOMPASS financial system in the manner described later in this section.

7.3.4.1 Federal requirements

For each federal program, the accounting records must include:

- *Expenditures charged to the program:*
 - *Must be allowable for the program, benefit the program, be reasonable in nature and cost, be within the allowable period, and have complete back-up documentation.*
 - *If an employee's time is charged to a program, the employee must have worked the time charged. Adequate records showing the time spent on each program is to be kept if the employee is not working on the program 70% of the time.*
 - *When accounts payable is included as an expenditure, the agency must have documentation that shows that a product or service has been received but not yet paid for. Encumbrances are not considered as accounts payable.*
- *Federal funds received:*
 - *Account for the amount of the program award and the amount received to ensure that the program award is not overdrawn.*
- *Source and amount of matching and other non-federal funds used for the program:*
 - *Matching shares must be properly calculated. The source of the matching funds must be shown. Matching funds are usually State funds, donations, or in-kind contributions.*
 - *In-kind contributions must have proper documentation to support the value used as matching and show how the program benefited.*
 - *In-kind contributions include services donated and other State operations with the same goal as the program. The federal agency should be contacted for approval of the type of in-kind contributions you plan to use as matching.*

Information that will facilitate the preparation of the Schedule of Federal Financial Assistance (SFFA) includes the following:

- *Name of the federal agency that originally granted the funds*
- *Name of the State agency or other unit sub-granting the funds, if applicable.*

- *The federal program name*
- *The Catalog of Federal Domestic Assistance (CFDA) number **
 - *Under each program, include the following:*
 - *Grant/contract name*
 - *Grant/contract number*
 - *Grant/contract award*
 - *Federal funds on hand at the beginning of the fiscal year*
 - *Federal funds received during the fiscal year*
 - *Federal funds disbursed during the fiscal year*
 - *Federal funds on hand at the end of the fiscal year*
 - *Amounts passed-through to sub-recipients*
 - *Totals for each program*
 - *Totals by federal agency*
 - *Grand totals*

**The federal grantor agency is required to inform the grantee of the CFDA number. State agencies sub-granting federal funds are required to inform sub-recipients of the appropriate CFDA Number.*

7.3.5 ENCOMPASS Financial Accounting System

The statewide accounting system has been designed to account for federal assistance in a manner that will apply percentages of federal, state, and local funds to each disbursement as entered in the system. Reports, including federal quarterly reports and most information for the SFFA, can be produced with minimum time and effort. All required fields in projects must be completed in order to produce reliable reports.

7.3.5.1 One federal agency = one fund

Each State agency will maintain one fund for each U. S. agency from which it receives funds, with the exception of Medicaid, which will be kept in a separate fund. State matching funds will be transferred from their State appropriated funds to the appropriate federal fund by financial staff of the SBA; each disbursement will be made using the pre-designated federal/state percentage.

In the ENCOMPASS financial system, federal funds are accounted for as a Project, as described in this section.

- *One standard project module approach for the entire State*
- *All chartfields will be used consistently by the entire State.*
- *Project reporting in ENCOMPASS will support the:*
 - *Generation of schedules to support State financial and CAFR reporting requirements;*
 - *Accumulation of capital asset and infrastructure costs to support State financial and CAFR reporting requirements*
 - *Generation of the Schedule of Federal Awards Expended and schedules to support OMB A-133 reporting requirements;*
 - *Generation of federal financial reporting schedules and supporting documentation; and*
 - *Generation of federal cash drawdown calculations and supporting documentation*
- *Commitment Control will be required to be assigned at the fund, project and funding source levels.*

A “project” is required for any federal funds received by a State agency, regardless of whether the funds are expended by the State, passed on to another State agency, or passed on to a sub-recipient outside of State government. Consistently across the State, there will be a separate project for each individual grant award year. Within projects, the following are a few of the levels which may be used. For detailed information on use of projects, see <http://myshare.in.gov/sba/encompass>.

Funding Source – used to enforce commitment control on a distinct funding stream; a funding Source may be allocated to various projects

- *Funds Distribution – will distribute project costs among multiple funding sources based on pre-established rules*
- Activity -- Functional Activity ; Distributional Activity*
- Functional Activity -- assigned at the time the transaction is created to classify transactions for budgetary and/or reporting purposes.*
- *Distributional Activity -- assigned in the Activity chartfield on the new transactional lines generated in the Project module when the original transaction undergoes Funds Distribution.*
- *Source Type -- provides State agencies with a chartfield to be utilized to meet their external and internal reporting needs not satisfied by the Activity chartfield.*
- *Functional Source Category -- assigned at the time the transaction is created. The Functional Source category chartfield provides State agencies with a chartfield to be utilized to assist in properly recording time and labor in the Project module.*

- Functional Source SubCategory -- assigned at the time the transaction is created; provides State agencies with an additional chartfield to be utilized to assist in properly recording time and labor in the Project module in a lower level of detail than captured in the Functional Source Category.
- Distributional Source Category -- assigned in the Source Category chartfield on the new transactional lines generated in the Project module when the original transaction undergoes Funds Distribution. The Distributional Source Category corresponds to the Funding Source ID in Commitment Control
- Distributional Source SubCategory - assigned in the Source SubCategory chartfield on the new transactional lines generated in the Project module when the original transaction undergoes Funds Distribution. The Distributional Source SubCategory will allow agencies to capture a lower level of detail related to a funding source than the level captured in Source Category.
- Analysis Type -- assigned to transactions within the Project module to communicate information related to the transaction such as the source of the transaction, how the transaction should be treated within the Project module and the stage of the transaction within the Project module.

7.4 GENERAL FEDERAL REGULATIONS

7.4.1 Direct Costs

Direct costs are those that can be identified specifically with a particular program or contract. Typical direct costs include:

- Compensation of employees for time and effort
- Cost of materials
- Equipment
- Services

Any cost that is a direct cost but not 70% for a particular program must be allocated between each program for which the cost is related and to State funds for portions not relating to federal programs. The allocation must be made on a logical basis and on a basis that represents the direct benefit to the program. Some federal grants require approval of an allocation plan by the federal grantor agency.

7.4.2 Indirect Costs

Indirect costs benefit more than one program, but the effort to allocate to each specific program is disproportionate to the results achieved. Indirect costs may originate within an agency

(i.e., accounting personnel's time attributable to several different programs), or outside an agency (i.e., cost of processing documents and payments by the Auditor of State).

The general procedure for charging indirect costs to a federal program is to negotiate an "indirect cost rate" with the federal cognizant agency. This rate should include both the state-wide and departmental indirect costs. The rate and the basis to apply the rate are to be approved by the federal awarding agency. The State agency then applies the rate, charging that cost to the federal programs. The federal share is reimbursed through normal drawdown procedures.

7.4.2.1 State-Wide Cost Allocation Plan (SWCAP)

The State Budget Agency annually prepares the "State-Wide Cost Allocation Plan" which accumulates the state-wide costs, allocating them across all State agencies. The federal share of the state-wide indirect cost is to be paid to the State Budget Agency to reimburse the State's General Fund for costs incurred by the State in relation to the federal programs. The steps for reimbursement are as follows:

- If an agency receives no federal funds, neither directly or as "pass-through," it is exempt from cost recovery.
- If an agency receives federal funds, either directly from the federal government or as pass-through from other State agencies, use the Proposed Costs from Schedule A of that fiscal year's SWCAP as indirect cost recovery owed the State. If this number is negative, it may be used to offset future costs. Approval to use this offset must be obtained from the Budget Agency.
- If the agency is 70% federally funded, divide Proposed Costs by four. Remit quarterly to Fund 10520, Account 446000.
- If the agency has a mixture of funding sources, the Proposed Costs should be allocated to the federal programs, either through an agency's internal, federally approved Cost Allocation Plan (CAP) or through a direct allocation formula. The proposed cost or its allocation should be processed through a GL Journal Entry in ENCOMPASS and routed to the Budget Agency.

Debit (+) funds to be charged and credit (-) Fund 10520, Account 446000.

In the Long Description of the Journal Header, indicate that the reason for the journal entry is SWCAP.

- Indicate the program period to be charged.
- As part of GL workflow, the journal entry will be routed to the State Budget Agency's accounting department for approval.

- *An agency may request an exemption from Indirect Cost recovery on a program specific basis if:*
 - *Recovery of administrative indirect costs is prohibited by federal law/regulation (please cite authority).*
 - *Federal funds pass-through the agency and the agency incurs no administrative costs.*
 - *A request may be made that the indirect cost recovery contributes towards the program's mandatory State match requirement for which other funds are not available.*
 - *The recovery of indirect costs will decrease program effectiveness.*
- *Submit written exemption requests to the Budget Agency. All exemption approvals will be in writing.*

7.4.3 Unallowable Costs

OMB A-87 specifically notes the following partial list of costs that may not be charged against a federal program.

<i>Bad Debts</i>	<i>Cost of another Program</i>
<i>Contingencies</i>	<i>Contributions and Donations</i>
<i>Entertainment</i>	<i>Interest and Other Financial Costs</i>
<i>Governor's Expenses</i>	<i>Cost Incurred Outside of Program Period</i>
<i>Legislative Expenses</i>	<i>Lease for Empty Offices</i>
<i>Fines and Penalties</i>	<i>Costs Not Allowed by State Law or Regulations</i>

7.4.4 Procurement

The purchase of products or services that relate to a federal program is no different than that for State financed activities. Federal regulations (OMB A-87) require that for a cost to be allowable it must "be consistent with policies, regulations and procedures that apply uniformly to both federally assisted and other activities of the unit of government of which the grantee is a part."

7.4.5 Equipment

Many federal programs allow equipment to be purchased with grant funds.

Title of equipment purchased by a State agency with program funds vests with the State. The State agency is to use, manage and dispose of the equipment in accordance with State laws, rules and procedures. The equipment shall be used by the State agency in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by federal funds.

Property records must be kept in compliance with the State rules. The records must include the location and any ultimate disposition data including the date of disposal and the sale price.

Agencies should supplement the ENCOMPASS Asset Management system with any additional federal requirements. Records showing proper disposition of the equipment should be maintained at least three years from date of disposition.

The federal awarding agency, the grant agreement, and the Code of Federal Regulations should be consulted to determine if there are any specific requirements for the disposition of equipment. In most instances, follow State policies in disposition of equipment.

7.4.6 Audits

The Single Audit Act of 1984, as amended in 1996, directs the policy for audits of federal financial assistance provided to state and local governments. The Federal Office of Management and Budget issues the circular that establishes requirements pursuant to these Acts (OMB Circular A-133). Based on these requirements, the Indiana State Board of Accounts conducts an annual state-wide single audit of the federal funds expended by the State of Indiana. Due to these requirements, specific testing of certain federal programs will be done in addition to an agency's routine State compliance review. Upon completion of single audit testing at an agency, any federal findings is noted in the Schedule of Findings and Questioned Costs. The agency is informed of these findings at an exit conference.

Once the audit is completed, the Indiana State Board of Accounts issues a report, which is filed as an official public document in the State Board of Accounts' office. Copies are submitted, along with the SF-SAC, to the U.S. Bureau of Census in Jeffersonville, Indiana.

This report contains various federal required opinions, the Schedule of Expenditures of Federal Awards, financial statements based on state-wide financial activity, Schedule of Findings and Questioned Costs, Summary Schedule of Prior Audit Findings, and agencies' Corrective Action Plans.

7.4.6.1 Corrective Action on Findings

Circular A-133 requires agencies to follow up and take corrective action on audit findings, as well as preparation of a Summary Schedule of Prior Audit Findings. This schedule shall report the status of all audit findings included in the prior audit's Schedule of Findings and Questioned

Costs. When an audit finding is fully corrected, the summary schedule needs only to list the audit finding and state corrective action taken. When audit findings are not corrected or are only partially corrected, the summary schedule shall describe the planned corrective action and any partial corrective action taken. This schedule is to be submitted to the State Board of Accounts timely when requested. This schedule will be incorporated into the statewide audit report. The circular also requires agencies to prepare a corrective action plan for any current year audit findings. The corrective action plan shall include the corrective action planned, the anticipated completion date, and the name(s) of the contact person(s) responsible for corrective action. This corrective action plan will also be incorporated into the statewide audit report. The corrective action plan is to be submitted to the State Board of Accounts within ten calendar days after the exit conference with agency officials.

7.4.7 Sub-granting Federal Funds -- Pass-through Funds

7.4.7.1 Sub-grant Contract

If your agency sub-grants federal funds to another governmental unit (including another State agency), or not-for-profit entity, OMB Circular A-133 requires that you provide each subrecipient certain information. The information required includes the CFDA title and number, award name, award number and year, and the name of the federal agency. You should include this information in your agreements with the subrecipients. If you include State funds with the federal funds in a single payment (warrant), you must inform the subrecipient of the percentage, or amount, of the federal/State included in the warrant.

If federal funds are to be passed to another Business Unit within the state, the granting BU must also provide the project number and the funding source number in the ENCOMPASS financial system.

7.4.7.2 Monitoring

If you pass-through federal funds to another entity (subrecipient), you are required to monitor the activities of the subrecipient. Monitoring should be sufficient to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and provisions of contracts or program agreements, and that they achieve performance goals.

When the subrecipient is required to be audited per OMB Circular A-133, the resulting report and the review of and follow up on the report's findings may be utilized as part of the monitoring process. Other procedures might include such things as analysis of the subrecipient's financial status reports, requests for copies of supporting documentation, limited scope or program specific audits, and on-site testing of sub-grantees' records.

The circular requires that you issue a management decision on any audit findings relating to the federal programs you sub-granted within six months after receipt of a subrecipient's audit report. You are also to ensure that the subrecipient takes appropriate and timely corrective action.

7.4.8 Program Requirements

OMB Circular A-133 Compliance Supplement for Single Audits issued by OMB has identified fourteen program requirements. The compliance supplement also contains for many programs specific information that identifies which requirements are applicable. Agencies need to determine which program requirements are applicable to each of the federal programs they administer and ensure that these requirements have been properly implemented.

7.4.9 Cash Management Improvement Act Of 1990

The purpose of the Cash Management Improvement Act of 1990 (CMIA) is to ensure efficiency, effectiveness, and equity in the transfer of funds between State and Federal governments. The requirements of CMIA can be found in 31 CFR Part 205.

7.4.9.1 Interest on Funds Drawn Prematurely

State and federal agencies must minimize the time between the transfer of federal funds to the State and the presentment of the State's checks and warrants or the settlement of EFT payments for program purposes. CMIA requires the State to pay interest on federal funds from the time the funds are deposited in a State bank account to the time of the actual cash outlay (the time the State warrant clears the bank). Interest can be avoided if approved funding techniques are used. These techniques are described in 7.4.9.5.

The interest calculation will be based on the annualized rate equal to the average equivalent yield of 13-week Treasury Bill auctioned during the State's fiscal year. This interest rate will be provided each year to the State liaison by the federal government. Federal funds cannot be used to pay the interest. CMIA also provides for the federal government to pay interest when State funds are used in advance of receipt of federal funds if this occurs due to actions of the federal government.

7.4.9.2 State Liaison

A State liaison person is to be appointed to oversee the implementation of CMIA and be the State's contact person. Indiana's liaison is a State Budget Agency staff member. It is the liaison's responsibility to draft the Treasury-State Agreement. This agreement is to include:

- Federal programs included
- Funding technique for each program
- Clearance pattern methodology (if required)

- *Interest calculation methodology*

The liaison will require the cooperation of State agencies that have federal programs that are covered by CMIA to develop the above items.

7.4.9.3 Programs Exempt From CMIA

The following list contains programs generally exempt from CMIA:

<i>CFDA #</i>	<i>Program Name</i>
7.550	Food Distribution - Noncash
7.551	Food Stamps - Noncash
7.665	Schools and Roads Programs to States
39.003	Surplus Personal Property - Noncash
66.458	Capitalization Programs for State Revolving Funds
84.032	Guaranteed Student Loans
84.038	Perkins Loan
84.063	Pell Program Grant

See the current CMIA agreement for up to date exemptions.

7.4.9.4 State Agencies' Responsibilities for CMIA

- *Determining the best funding technique and clearance pattern methodology for each of the agency's covered programs*
- *Developing the clearance patterns for federal funds by program*
- *Tracking drawdown's of federal funds by program*
- *Calculating interest owed and due*
- *Providing support documentation upon request*
- *Providing interest calculations and other information to the State liaison*

7.4.9.5 Funding Techniques

For each program included in the Treasury-State Agreement, a funding technique must be selected. In choosing an option, consideration should be given to the State's long term cash management strategic plan, reporting and administrative burdens, interest liabilities and timing needs. The funding techniques include:

- **Zero Balance Accounting**

Federal funds are requested and received the same day warrants are presented or EFT payments are settled. Neither the federal government nor the State will incur an interest liability if this funding technique is properly applied.

- **Estimated Clearance**

Based upon clearance patterns, funds are requested on the day prior to the expected presentment of checks, or the settlement of EFT payments. Neither the federal government nor the State will incur an interest liability if this funding technique is properly applied.

- **Average Clearance**

Average clearance is a form of Estimated Clearance. This technique requires only one drawdown per period. It is a method of transferring funds to the state based on the dollar-weighted average number of days required for funds to be paid out by the State after a disbursement. On the drawdown date, State interest liabilities are equally offset by federal interest liabilities. There is no net interest liability for the period.

- **Pre-Issuance Funding**

The State requests federal funds no earlier than three business days before it initiates EFT payments or issues warrants, unless otherwise justified. The State will incur an interest liability from the day federal funds are credited to a State's bank account to the day they are paid out to the ultimate program recipient (the day the warrants clear the bank). With this funding method the State will always incur interest.

- **Summary of Funding Techniques**

<u>Funding Technique</u>	<u>Timing of Request</u>	<u>Check Clearance Pattern</u>	<u>Interest Calculation</u>
Zero Balance	Day of presentment	Not Required	Not Required
Estimated Clearance	Day before day of presentment	Required	Not Required
Average Clearance	Day before avg. number of days		

<u>Funding Technique</u>	<u>Timing of Request</u>	<u>Check Clearance Pattern</u>	<u>Interest Calculation</u>
	of presentment	Required	Not Required
Pre-Issuance	No more than 3 business days before day of issuance	Required	Required

7.4.9.6 Check Clearance Patterns

Once a funding technique has been selected, the next step is to determine whether clearance patterns need to be developed. The Zero Balance Accounting is the only funding technique which does not require a check clearance pattern. When required, clearance patterns will be used to schedule drawdowns (business days must be used) and to support the calculation of interest (calendar days must be used).

A separate clearance pattern may be developed for each individual program. A composite clearance pattern may be developed for a logical group of programs which have the same disbursement method and which can reasonably be expected to have comparable clearance activity. A composite clearance pattern for a group of programs is to be applied separately to each program when scheduling drawdowns or calculating interest.

The standards for clearance patterns are:

- They must be auditable and accurately represent the flow of federal funds.
- The methodology used to develop the patterns must result in a reliable representation of a program's clearance activity throughout the fiscal year.
- The pattern must be based on three consecutive months of data.

Clearance patterns shall not include or reflect federal funds paid out for administrative expenses, unless a pattern is developed specifically for the funding of administrative expenses.

- Clearance patterns must be certified as to accuracy by the State's CMIA coordinator or his/her representative.
- Must extend, at a minimum, until 99% of the dollars in a disbursement have been paid out for Federal assistance program purposes.

The three common clearance pattern methodologies are:

- **Actual Activity**

This method is based on the actual checks or warrants that clear the bank account. It will provide the greatest level of accuracy.

- **Statistical Sampling**

The procedure for this method is the same as above except that the universe of checks establishing the dollar percentages is chosen by a historical sample over a period of time. When using this methodology, the sample size must be sufficient to ensure a 96 percent confidence interval no more than plus or minus 0.25 weighted days above or below the estimated mean.

- **Average Daily Balances**

This clearance pattern is based on the average daily balance of federal funds on hand.

For more details and any questions concerning the programs to be covered, funding techniques, clearance patterns, or interest calculations, contact the State's liaison.

The State Board of Accounts will include within the scope of their audits the agencies' compliance with the funding techniques, clearance patterns, and the interest calculations.

7.4.9.7 CMIA Annual Report

The State is required to submit an annual report to the U.S. Department of the Treasury's Financial Management Service (FMS) by December 31. This report includes the federal and State interest liabilities and direct cost reimbursement of the State's most recently completed fiscal year. The State CMIA liason will contact State agencies as needed regarding the compilation of this report. After the report has been reviewed and approved by FMS, the exchange of interest liabilities occur on March 1.

7.5 APPENDICES

7.5.1 Project Costing Reports – ENCOMPASS

Report Name	Purpose	Data Prerequisite	Navigation
<i>Summary of Revenue by Project by Activity</i>	<i>Gives the summary of revenue by a project & activity ID</i>	<i>Cost Collection process run to move AR data from GL to PC; ROC entries posted to PC; Accounts beginning with 4</i>	<i>Project Costing > Reports > Summary of Rev by Proj & Act</i>
<i>Detailed Funding Source & Project KK Transactions and Remaining Balance</i>	<i>Shows funding sources allocated and remaining balances at the funding source level</i>	<i>Budget checked transactions have Project number and Funding Source</i>	<i>Project Costing > Reports > Funding source & Project Bal</i>

Report Name	Purpose	Data Prerequisite	Navigation
<i>Funding Source KK Transactions and Remaining Balance by Project</i>	<i>Shows funding sources and remaining balances by project.</i>	<i>Budget checked transactions with Project number and Funding Source</i>	<i>Project Costing > Reports > FS KK Trans and Rem Bal by Prj</i>
<i>Funding Source & Category Reconciliation</i>	<i>Reconciliation between funding source and distributional category at the transaction level.</i>	<i>Funding Source allocated to project and FND rows in PC</i>	<i>Project Costing > Reports > Fund Source and Dist Category</i>
<i>Purchase Order Activity and Balance by Project</i>	<i>Includes all purchase orders associated with a project and remaining PO balances, if any.</i>	<i>Purchase Order for Project and any associated vouchers</i>	<i>Project Costing > Reports > PO Activity & Bal by Project</i>
<i>Summary Account Settlement/Draw Worksheet Report</i>	<i>Provides a Summary Account Settlement/Draw Worksheet for Federal Project Reporting</i>	<i>Finalized Budget Plan; FEDERAL FND expense rows in PC; ROC entries posted to PC</i>	<i>Project Costing > Reports > Draw Worksheet Report</i>
<i>Summary of Cash Transactions by Project by Functional Activity by Distributional Category</i>	<i>Support for reporting and drawdown process; includes cash transactions only</i>	<i>ROC or FND Expense transactions in PC that impact cash</i>	<i>Project Costing > Reports > Summary of Cash Transactions</i>
<i>Federal Cash Transactions Report</i>	<i>To assist in preparing the Federal 272 Report</i>	<i>ROC entries posted to PC; Expenses posted to PC; Use of Activity id of PRGINCA or PRGINCS for program income.</i>	<i>Project Costing>Reports>Federal Cash Transactions Rpt</i>
<i>CMIA Detail Report by Clear Date</i>	<i>Gives details about the payment clearance pattern (Number of days from Payment Date to Cleared Days).</i>	<i>Vouchers posted and paid within AP with Project id's that have cleared the bank</i>	<i>Project Costing>Reports>CMIA Clr Patt Rpt by Clr Date</i>
<i>Project & Activity Budget Commitment Control Comparison Report (Expenditures in KK to Actual)</i>	<i>Comparison of budget to actual expenditures; can select either project or activity budget</i>	<i>Budget Checked transactions with Project id's and posted transactions with Project id's. For comparison at the Activity id level, select Activity Budget Provided on Run Control.</i>	<i>Project Costing > Reports > Project & Activity Comp Report</i>

Report Name	Purpose	Data Prerequisite	Navigation
<i>Detail Transactional Report by Project with all Project Chartfields and Account Roll-up Nodes</i>	<i>Provides detailed transactions; support for federal reporting (detailed version of RPT 075)</i>	<i>Original (ACT/GLE) rows posted in PC and FND rows generated during Funds Distribution process. Accounts properly place in the PROJACCTRPPTREE.</i>	<i>Project Costing> Reports>Detail Trans Rpt by Project</i>
<i>Transaction Balance Report by Project with all Project Chartfields and Account Roll-up Nodes</i>	<i>Provides balances by project; support for federal reporting (summary of 074)</i>	<i>Original (ACT/GLE) rows posted in PC and FND rows generated during Funds Distribution process. Accounts properly place in the PROJACCTRPPTREE.</i>	<i>Project costing > reports > Transaction Bal Rept by Proj</i>
<i>Federal Financial Status Report</i>	<i>To assist Agencies in preparation of Federal FSR Report</i>	<i>Expense FND rows with FEDERAL or STATE00 Target Activity id's in PC; Third Party/In-Kind direct entries to PC, if applicable; Use of Activity id of PRGINCA or PRGINCS for program income.</i>	<i>Project Costing>Reports>Federal Financial Status Rpt</i>
<i>Federal Financial Report Supporting Worksheet</i>	<i>Support worksheet for Federal Financial Report</i>	<i>Funding Source Allocated to Project; ROC's posted to PC. FND expense rows with Target Activity id's of FEDERAL or STATE00 generated by Funds Distribution in PC; Use of Activity id of PRGINCA or PRGINCS for program income.</i>	<i>Project Costing> Reports > Federal Finl Rpt Supporting WS</i>
<i>Federal 270 Report Supporting Worksheet</i>	<i>Support for preparation of Federal 270 Report</i>	<i>Expense FND rows with FEDERAL or STATE00 Target Activity id's in PC and paid; ROC entries posted to PC; Use of Activity id of PRGINCA or PRGINCS for program income.</i>	<i>Project Costing >Reports > Federal 270 Rpt Supporting WS</i>
<i>CMIA Clearance Pattern Rpt Detail by Payment Date</i>	<i>This CMIA Report gives details about the payment clearance pattern by Payment Date</i>	<i>Vouchers posted and paid within AP with Project id's that may or may not have cleared the bank</i>	<i>Project Costing >Reports > CMIA Clr Patt Rpt by Pmt Date</i>
<i>Project Budget Reconciliation Report</i>	<i>A comparison of the BUD Analysis Type rows in the Project Resource Table to the KK Project commitment control ledger by Project</i>	<i>Finalized Budget Plan</i>	<i>Project Costing>Reports>Project Budget Recon</i>

Report Name	Purpose	Data Prerequisite	Navigation
<i>Schedule of Expenditure of Federal Awards (OMB A-133 Schedule)</i>	<i>Provides most of the information needed for the annual A-133 report</i>	<i>Funding Source with CFDA , grant # and award amount populated; ROC entries posted to PC; Expense FND rows associated with Funding Source</i>	<i>Project Costing>Reports>Expenditure of Federal Awards</i>
<i>Project Detail by CFDA</i>	<i>Includes receipts, disbursements, grant detail and other available information by federal CFDA number</i>	<i>Funding Source with CFDA , grant # and award amount populated; ROC entries posted to PC; Expense FND rows associated with Funding Source</i>	<i>Project Costing > Reports > Project Detail by CFDA</i>
<i>Capital Asset Purchases by Project</i>	<i>Gives information from AM on assets by projects selected. Can select \$\$ threshold, such as \$5,000.</i>	<i>Assets posted to AM with Project id's. Proper Asset Table data as confirmed during agency Asset Cleansing processes, Capitalized Assets.</i>	<i>Project Costing>Reports>Capital Assets by Project</i>